

STATE OF NEW HAMPSHIRE
DEPARTMENT OF SAFETY
ROAD TOLL BUREAU

33 HAZEN DRIVE, CONCORD NH 03305 TELEPHONE: (603) 271-2311
TDD Access: Relay NH 1-800-735-2964

QUARTER ENDING

September 30, 2004

CUSTOMER F.E.I.N OR SS

NAME: _____

ADDRESS: _____

TOWN/CITY/STATE/ZIP: _____

I.F.T.A. FUEL REPORT

YOU ARE REQUIRED TO COMPLETE A FUEL SUMMARY FOR EACH TYPE OF FUEL LISTED ON YOUR APPLICATION, ALTHOUGH THERE WAS NO ACTIVITY FOR THIS PERIOD. IF YOU HAVE CHANGES YOUR OPERATIONS, YOU MUST CONTACT THIS OFFICE FOR FURTHER INSTRUCTIONS. COMPLETE ALL FUEL SUMMARIES BEFORE PROCEEDING.

CARRY FORWARD THE TOTAL DUE
FROM COLUMN J OF EACH FUEL
SUMMARY. (INDICATE ANY CREDITS IN
BRACKETS.)

DIESEL:.....\$_____

GASOLINE:.....\$_____

GASOHOL:.....\$_____

LPG/PROPANE:..\$_____

NATURAL GAS:..\$_____

1). CUMULATIVE DOLLAR TOTAL FROM SUMMARIES LISTED ABOVE:\$ _____

2.) LATE FILING PENALTY (\$50.00 OR 10% OF LINE 1, WHICHEVER IS GREATER):\$ _____

3.) TOTAL DUE STATE OR REFUND DUE CUSTOMER (INDICATE REFUND IN BRACKETS).....\$ _____

SIGNATURE: _____

DATE: _____

"This application is signed under penalty of unsworn falsification pursuant to RSA 641:3."

TITLE: _____

TEL. NO. () _____

Instructions for Form RT-105

International Fuel Tax Agreement (IFTA) Quarterly Fuel Use Tax Schedule

A tax return must be filed for every quarter in which a valid license is held by the licensee.

Tax returns must be postmarked no later than the last day of the month following the end of the quarter. Failure to file timely reports will result in penalty and interest charges and the possible suspension of the IFTA license.

Report and payment must be submitted together. Make checks payable to:

State of NH, Road Toll

The tax return forms sent from the Road Toll bureau each quarter must be used for that quarter only as some jurisdictions change rates each quarter.

(A) Total Miles

Enter the total miles traveled in all jurisdictions by all **qualified motor vehicles** in your fleet. Report all miles traveled whether taxable or non-taxable (Total of column D).

Round mileage to the nearest whole mile

(e.g. 1234.5 = 1235)

(B) Total Gallons

For each qualified vehicle, Total Gallons equals fuel purchased at retail, plus fuel disbursed from bulk storage.

(C) Average Fleet MPG

Divide summary figure (A) by (B).

Round to 2 decimal places

(e.g., 4.567 = 4.57).

(D) Total Miles

Enter the total miles traveled in each jurisdiction by all **qualified motor vehicles** in your fleet. Report all miles traveled whether the miles are taxable or nontaxable.

Round mileage to the nearest whole mile

(e.g. 1234.5 = 1235)

(E) Taxable Miles

Enter the IFTA taxable miles for each jurisdiction. Do not include fuel use trip permit miles or any "off-road" miles which are exempted by any jurisdiction.

(F) Taxable Gallons

Divide the taxable miles in column (E) by the Average Fleet MPG factor in (C) to determine the taxable gallons of fuel consumed in each jurisdiction. For jurisdictions that have a surcharge, enter the taxable gallons from the same jurisdiction's calculation in column (F).

(G) Tax Paid Gallons

Enter the total tax-paid gallons of fuel purchased, at retail, in each jurisdiction. Keep your records for each purchase claimed. **When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles.** Fuel remaining in storage cannot be claimed until it is used.

Round gallons to the nearest whole gallon

(e.g. 123.4 = 123)

(H) Net Taxable Gallons

Subtract the amounts in column (G) from column (F) and enter the gallon amount in this column. If tax-paid column (G) is greater than taxable gallons column (F), place brackets around that number to show a credit due from that jurisdiction.

(J) Tax/Credit Due

Multiply amount in column (H) by tax rate, column (I) for each jurisdiction. Enter any credit amount in brackets. Any surcharge in column (F) is also multiplied by surcharge tax rate in column (I).